App. F. IX-4

1939.

File No. 94-39

Serial Nos. 1-8

Previous References.

RS 11-36-71, 124, 254 ; RS 92-35-2-10

" 93-39- 1+2

" 85-37- 1-4

" 92-35- 1-2

PRESERVED

Later References.

G.S. 66-44-1-2.

76-45- 1+2

45-46-2

Dep 949 47-48

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 8.

Part B for August 1941.

SUBJECT.

Syllabus for the Training Class for the Candidates for appointment as Inspectors of Co-operative Societies and allowances to the staff.

No. Agri. 8961-2 / CS. 94-39-8 dt 25-6-1941.

The Registrar of Co-operative Societies
The Comptroller W Govt through the financial Secy

Sanctions the proposal with certain modifications.

A. L. Rajiah
11.11.41.

4193

General and Revenue Secretariat | 68 File No. 94 of 1939. | [App. F. III-2

Serial No.

Letter No 11925 dated 15-4-1940 from the Registrar Co-op. Stating in the circumstances mentioned that he is of opinion that it would be very desirable to give training to the candidates to the Inspectorate for four months under the Departmental Agts. with practical work in rural and urban Societies and requesting approval of the proposal

G.R.B. Dis 646-39 & Flag Y.

1) The C.R.B. file referred to in the P.O. is obtained and placed below for perusal. The file relating to the admission of the candidates for training as Auditors is also placed below for reference. The proposal of the Registrar is for orders below

G.S. 92-35 (1-A) page 5 + X

1/6/40

2) Hitherto nominal deputed selected candidates for training at the Central Co-operative Institute Madras. The Registrar states that it is not known when the Institute will hold classes next. The training imparted is said to be more theoretical than practical and students who return from Madras have to be given practical training to make them fit for duty. The Registrar's proposal is to open training class at Bangalore under departmental Agts. who may perhaps be given a honorarium of Rs. approved detailed proposals re: curriculum &

NOTE—Contn. Sheet.

419 : 5333

C.S. File No. of 194 .

General and Revenue Secretariat.

Serial No.

GENED - S... 3 JUNE 1940

etc will be called upon for condensation before coming to a decision.
(Secretary)

2) 2nd Member) Approved 3/6

3/6

4) 5/6

6/6

Draft 6/6

5) Dft calling for the information & Sub Register 7/6

6) Done 8/6

TYPING SECTION 10 JUNE 1940 GEN. & REV. SECTT.

Dft 6856 dt. 11-6-40. To the Registrar Co-op Societies. 2.

Calls for detailed proposals regarding the Course, the Curricula, Cost etc. of the Scheme.

Fin 11 26/6

GEN. & REV. SECTT. 27 JUNE 1940 ABRI. & FOREST BRANCH.

Letter No 10016/C.S. dated the 12-3-41 from the Registrar Co-op. Societies forwarding particulars of training to be given to candidates for appointment as Inspectors.

7) It is submitted that the Mysore Provincial Co-op. Institute is holding the training classes in cooperation with the Bangalore Co-op Institute etc for the benefit of the officers of Co-op Societies etc for a period of three months every year at Bangalore and Mysore and Govt are contributing a sum of Rs 400/- to the Institute

Rs 85.37 (1-4) paid
Rs 93.39 (1-5) paid

Serial No.

Bf 14-36-38 xy^c

for the purpose. The steps to be followed by the classes is placed below for perusal. The report sent by the Institute in respect of the exam held is also placed below for reference. An examination is held after the training class are over. The Officers of the Department in Ballipur Circle, persons with long and having a practical knowledge of the book-keeping are deputed for the examination.

Bf 85-37-41 xy

Ref F.

8) The present proposal of the Register is to train eight candidates every year selected from the C.R. Lists for training for a period of 4½ months according to a syllabus given. In item 9 of his proposal the Register states that the Inspectors in service who had not undergone training will be got trained. To do this there are two alternate proposals one is to place the neighbouring Inspector to be in-charge of the Circle, the Inspector of which is under training. or to grant the Inspector such leave as is admissible under T.R. for their journeys to Bangalore and back as per rules, and absential subsistence for 4½ months. Here for this latter proposal is administrative feasible and advisable and financially acceptable is a matter for consideration and any

NOTE—Contn. Sheet.

as this will entail additional expenditure on the Department in any case.

9) As regards the course of training given and to be given at present, it is for consideration as to how far the training given in the classes conducted by the Book Institute and to be conducted by the Department differs materially as to necessitate the holding of the training classes by the Department. A perusal of the syllabus and the notes sent by the Institute and the syllabus sent by the Department does not reveal any material differences between the course of studies.

10) The proposal involves an extra cost of Rs.750/- to the Department being the extra cost that may have to be incurred on account of the grant of leave and T.A. to the Inspectors in order who are asked to undergo training. It may be true that there was a saving to the Department by the shortage of the deputation of candidates to Madras for training. Whether the standard of the course of training given in the Book Institute, if it is lower than that now proposed to be given to Inspectors, may not be raised both in period and quality, and the candidates selected in the C.R.D list is allowed in it grade than to spend a fortnight

Serial No.

of Rs 7507- on similar leaflets and leaving
remarks to the Inspectors. ii) for orders

11) The treatment of the Recitive regarding
Cancellation of the Diploma Degree ii) for orders Subs
by Hbb
31/3/41

12) In reply to this office letter dated 14.6.40, the Registrar has sent up proposals regarding the training to be given to the Candidates who are to be appointed as Inspectors of C. Societies. The details of the syllabus for the proposed training are given in the Appendix to his letter. The Course of studies is not exactly the same as that prescribed for those who are to be trained in the Cooperative Institute as in Regl C This is definitely higher and comprises of many additional subjects e.g Part V of this Course is not covered by the latter syllabus. Moreover the standard of teaching also must be higher inasmuch as those to be taught are graduates in this case whereas S.S.L.Cs are admitted to the training Class of the Cooperative Institute. So these persons recruited to the Inspectorate cannot be clubbed with the pupils of the Cooperative Institute and asked to take training with them. As an alternative to sending these recruits to Madras, this training Class is proposed at Bangalore. From the details for the

NOTE—Contn. Sheet.

6

3333

File No. of 194 . | General and Revenue Secretariat

Serial No.

Expenditure proposed, it is seen that a sum of 562-8-0 is allotted for the purpose of allowances to the officers of the Department who handle the classes at the rate of 125 Rs p.m for 4 months. How many officers & who among them will take classes, is not stated. These details could have been furnished, to verify whether the allowances proposed were reasonable. The number of hours of work for each also could have been stated. The working hours of the class are not specified. If approved, these particulars will be called for.

13) In the last para of this letter, the Registrar states that at the end of the training no examination will be necessary as they will be required to pass the Cooperative Inspectors Examn. But this Examn conducted by the Local Service Examn Board covers only Cooperative Societys Act & Rules and Book keeping. It does not cover all the portions included in the syllabus proposed such as Banking, working of Central Banks like Apex & L.M. Banks, principles & Practice of Cooperation. Hence it is very necessary to prescribe an examination of at least one paper of 3 hours after at the end of the training. If necessary, the Registrar may be consulted on this point also.

Genl Secy)

3.4.41

GENERAL

2874

3333

Serial No.

OFFICE OF THE
SECOND MEMBER OF COUNCIL.
5 APR. 1941
No. 9991

15) Instead of running more or less duplicate courses, the Registrar may be consulted as to whether it is not feasible to revise the course of study in vogue in the Mysore Cooperative Institute so as to meet all requirements & if this cannot be done, how the course is proposed to be revised & what extra intervention may have to be given to the Institute - If such an arrangement is not thought possible, he may be asked to furnish information on the points raised in the Asst Secy's note & also as to how many Inspectors in Service will be deputed for training each time. A small stipend may perhaps be necessary to induce the ~~the~~ candidates included in the C.R.B list to take the training.

2nd Member)

15) 7.4.

4/4/41

4/4/41

8/4

8/4

16) for the first part note is Lft/Labr for detail. If the reply received is in the negative, then the second point may perhaps be examined.

10/4/41 BVN 10/4.

for orders.

10/4/41

BINDING SECTION
- 1941
G.A.D. & Rev. Sect.

NOTE—Contn. Sheet.

C.F.

3333 / 4005 / Steel 6

File No. 94 of 1939. | General and Revenue Secretariat

Serial No.

To The Regr CS

4

Pte No. 7379 of 16-4-41

Calls for certain info on the points raised

Letter No. 12193/CS. Dated 28/4/41 from the Registrar HS. stating that separate cases of training for the Inspectors is necessary in the interest of the movement

18) As the Registrar has said that separate training classes for Inspectors is necessary, information on the latter portion of the above will be obtained from the Registrar HS. DPI Lahore

2/5/41

2/5

TYPING SEC
5 MAY 1941
GEN. & REV.

Pte 8138 dy 7.5.41 from Regr of CS. 6

Makes certain enquiries

GEN. & REV. SECTT.
12 MAY 1941
GEN. & FOREST BRANCH.

Letter No 12976 Dated 21-5-41 from the Registrar of CS. furnishing details of the allowances to be given to the spies, during the examination and the penalty period to the new candidates

The details of the particulars called for are sent for perusal. Nine Inspectors of the Dept and 8 candidates are proposed to be trained at a time. The candidates are proposed to be given a stipend of Rs 10/- each per month at a cost of Rs 360 for the period of training. The total expenditure on

Serial No.

the scheme will then be Rs 1110/- (Rs 750/- as previously reported + Rs 360/- for stipends). This does not include the T.A charges which will have to be paid to the Inspectors deputed for training.

The Commencement of the Finance Dept is hereby invited for orders

2-7-1941 BDM 27/5

The Scheme suggested by the Registrar for holding training Classes for Inspectors of Cooperative Societies may be sanctioned from the year 41-42. He says that nine Inspectors will be trained every time. The extra cost involved will be about Rs 1110.

Genl Secy) 28/5

May be sanctioned with a slight reduction in the allowances proposed. The allowance for the Dy Registrar may be fixed at Rs 40 p.m. & for the other officers at Rs 35 & 30. The Registrar Accountant may be given Rs 25. for 4 to 6 hours a week every week, the allowance proposed above are by no means inadequate. If these modifications are accepted, the expenditure will come to Rs 997-8-0 & Rs 1000 in round figures. This may have to be sanctioned as an addl grant later on, though for the present, the amount may be met from the sanctioned grants for next year.

2nd Member through Sec/Fin 28/5

JLJ 29/5/36. 28/5

SECRETARIAT 28 MAY 1941

6706 29 MAY 1941

OFFICE OF THE SECOND MEMBER OF COUNCIL. - 4 JUNE 1941 No. 12610

Contn. Sheet.

Training classes for Inspectors of Co-operative Societies.

CS File No. 94 4411 of 1939. | General and Revenue Secretariat

Serial No.

(Hon minister) 8.6.41. 6/6 9/6 9/6

50 in file

Draft G.O. submitted 14/6/41 15/6

may be approved

(Genl. Secy.) 18/6/41

GENERAL SECRET 18 JUNE 1941 4411 65

Fin. Secy. 3920

Financial Secy. has agreed. Draft G.O. submitted.

TYPING SEC 20 JUNE 1941 GEN. & Rev.

21/6/41

21/6 Secy.

Memo No. 8961-2 Dt. 25-6-41 From the Registrar Co-op. Societies, Coimbatore 8

Sanction with certain modifications the proposals for the opening of training classes in Co-operation for the benefit of the Inspectors of Co-operative Societies.

B 25/6/41

GEN. & REV. SECTT. 20 AUG 1941 AGRI. & FOREST BRANCH

C.R.B. office for kind of
putting up two files
containing these letter dated
27-11-39 copied to us in the P.O.D.
do Hobbs
18/4/40 MHR

Useful reply when obtained from
Records
39-40 Dep No. 6462
MR
25/5-40
To Mr Taylor
A.A.G. Bo

1613

C8 94-39-11

No. 11925 C. S. Eco 1

GOVERNMENT OF MYSORE

DEPARTMENT OF CO-OPERATION

Telegraphic Address
"CO-OPERT"
Bangalore.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES
IN MYSORE,

Dated Bangalore, 15th April 1940.

4193

FROM

M. ABDUL HUKH, ESQ., B.A.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

GENERAL SECRETARY
17 APR. 1940

To

J.Appaji Gowda,Esq.,B.A.,(Hons),
General Secretary to the Government
of Mysore, Bangalore.

bef 24-11-3
OTW 3043

Sir,

Adverting to correspondence ending with your letter No.2876 C.R.B.dated 27th November 1939, in the matter of selection of candidates for training at the Central Co-operative Institute, Madras, I have the honour to forward herewith a copy of letter No.2265/40 dated 5th April 1940 received from the Registrar of Co-operative Societies, Madras, intimating that it has not yet been decided when to start the next course of training for Inspectors at the Central Co-operative Institute. In the circumstances, I do not think that it will be possible to send any candidates for training this year.

From my experience of the standard of attainments of the persons trained at Madras appointed as Inspectors, I feel that the training given at Madras is more theoretical than practical and it has been found necessary in some cases to give further training to the Madras trained Inspectors under our experienced Inspectors of Co-operative Societies. In these circumstances, I am of opinion that it would be very desirable to give a course of training to the candidates to the Inspectorate at Bangalore under Departmental aegis. The course may last for about four months interspersed with practical work in rural and urban societies. If this idea meets with the approval of Government, I shall submit detailed proposals in the matter, for the consideration and orders of Government.

I have the honour to be,
Sir,
Your most obedient servant,

Registrar.

L.S.15/4.

Letter No.2265/40 dated 5th April 1940 from the Registrar of Co-operative Societies, Madras, to the Registrar of Co-operative Societies in Mysore, Bangalore.

==========

Subject:- Training - Training of Junior Inspectors in the Central Co-operative Institute - Madras.

Reference:- Your letter No.10587 C.S. dated 13-3-1940.

The date of the next course of training for Junior Inspectors at the Central Co-operative Institute, Madras, has not yet been decided. I shall intimate to you the probable date as soon as possible.

2. The question of starting a Co-operative College has also not been decided.

****

" Copy "

L.S.15/4.

Registrar.

13

Appendix F G—1]

SUBJECT.....

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Section bs

File No. 94-39

Serial No. 2

Diary No. of letter replied to.....

No. A 7 6857

To

The Registrar of Cs.

General and Revenue Secretariat

( )

the · *19*

Sir

Adverting to your letter No 11925/Cs. dated 15/4/40 re the training to be given to the candidates for the Inspectorate of the Department of Cooperation, at B'lore under Defence aegis; I am directed to request you to kindly forward for consn detailed proposals re the Course, the curricula, ~~etc~~ costs etc of the Scheme refd to above

Date of issue..... 4-6-40.....

Signed by .....

List of enclosures.....

Copied by .....

Examined by .....

Thanks

N 8/6

J Secretary

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. AH 6856
PS 94-39-2

Dated, Bangalore, 14th June, 1940.

From

The General Secretary to Government of His Highness the Maharaja of Mysore.

To

The Registrar of Co-operative Societies in Mysore,
Bangalore.

Sir,

Adverting to your letter No. 11925/C.S. dated 15th April 1940 regarding the training to be given to the candidates for the Inspectorate of the Department of Co-operation at Bangalore under Departmental aegis, I am directed to request you to kindly forward for consideration detailed proposals regarding the course, the curricula, cost etc., of the scheme referred to above.

I have the honour to be,
Sir,
Your most obedient servant,

13/6

General Secretary to Government.

NDA.2

No. 10014 C. S.

3333 CS 1939-3

GOVERNMENT OF MYSORE.

DEPARTMENT OF CO-OPERATION

Telegraphic Address "CO-OPERT" Bangalore.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

Dated Bangalore, 12th March, 1941.

GEN. & REV. SECTT. 14 MAR. 1941 FOREST BRANCH.

FROM

M. ABDUL HUKH, Esq., B.A.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

GENERAL SECRETARY 14 MAR. 1941

To

J.Appaji Gowda,Esq.,B.A.,(Hons),
General Secretary to the Government
of Mysore, Bangalore.

Sir,

With reference to correspondence ending with your letter No. A.F.5863/C.S.10-2-1941 calling for detailed proposals regarding the training to be given to the candidates for appointment as Inspectors in the Department of Co-operation, I have the honour to submit the following proposals for the consideration and orders of Government:-

1. The Department has to give training to at least eight candidates each year, six from the "B" list and two from the "A" list of candidates selected by the Central Recruitment Board for appointment as Inspectors, the candidates for training being selected in the order in which their names occur in the said lists. If any candidate does not consent to undergo the training, he will forfeit his claims for appointment in the unit and the next candidate will be selected for the training.

2. The course of training will be from the beginning of January to the middle of May each year.

3. The training class will be conducted in the Office of the Registrar of Co-operative Societies.

4. The syllabus for the training class may be as shown in Appendix.

5. The Registrar will arrange for delivering lectures to the candidates on the principles and practice of Co-operation, Co-operative Law, different types of societies, Books and Accounts to be maintained by societies, principles of co-operative audit, etc.

6. Practical lessons will also be given in the audit of accounts of rural societies, urban societies, consumers' societies

societies etc., the organisation of societies, loan investigation etc

7. They will also be required to acquaint themselves with the work in the Land Mortgage and Apex Banks.

8. During the period of training, the candidates will not be entitled to any remuneration or stipends nor will they be asked to pay any tuition fees.

9. Advantage of the training classes will be taken for giving training to Inspectors already in service who had not had sufficient training and who have not therefore picked up their work properly. As far as possible, the work of these Inspectors while under training will be attended to by the Inspectors of the neighbouring Circles who will be placed in additional charge of the said Circles. If, in any case such an arrangement is not possible, the Inspector will be granted the leave he may be entitled to and a substitute appointed as per Rules. The Inspectors selected for training will be given T.A. for their journeys to Bangalore and back as per usual rules but will not be entitled to any other allowances during their stay in Bangalore. If they are given leave, they will be entitled to the leave - allowances admissible under the Mysore Service Regulation.

10. A series of lectures will have to be given on book-keeping and accountancy, preferably by a Registered Accountant who will have to be specially drafted for the purpose and given a suitable remunera tion.

The cost of the proposed training class will be about -- Rs.750/- per annum as estimated below:-

1. Allowance to the Officers of the Department for 4½ months for taking the classes at Rs.125/- per mensem. ..	Rs.	562	8	0
2. Allowance to the Registered Accountant for taking the class for 4½ months at Rs.30/- per mensem. ..		135	0	0
3. Allowance to two Menials of the Registrar's Office at Rs.2/- each for 4½ months		18	0	0
4. Contingencies. ..		34	8	0
Total ..	Rs.	750	0	0

No

No examination is proposed to be held at the end of the training as it is unnecessary; the trained candidates will have to be appointed in vacancies as per Central Recruitment Board Rules and their confirmation and continuance depends upon their passing the Co-operative Inspector's Examination. The Probationer of the Department, if any, will also be asked to undergo this - course of training.

I have the honour to be,
Sir,
Your most obedient servant,

Registrar.

L.S.11/3.

Appendix F G—1]

SUBJECT... .....

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Section 6/1.
File No. 94-39
Serial No. 4.

Diary No. of letter replied to.. .....

No. A 7328

To The Registrar of Cs

General and Revenue Secretariat

( )

the *193* .

Date of issue ..... 14-4-41.....

Signed by ..... Ranga Mattich

Sir:

In reply to your letter No 100 (4)/Cs. dated 12-3-41 re the training to be given to the candidates for appt as Inspectors in the Dept of Cooperation. I am directed to ~~enquire~~ state that the Imperial Cooperative Institute are also conducting training classes in Cooperation for nearly 3½ months every year and to enquire whether, instead of running the classes on more or less duplicate courses, it is not feasible to send the candidates study organised by the Imperial Cooperative Institute so as to meet all requirements and to ~~exercise~~, if this could be done, how the course is proposed to be

List of enclosures..... .....

Copied by..... 12/4/41

Examined by..... .....

meeting and what extra Inventions if any, may have to be given to the Mayon Cooperative Institute

J. Lawrence

Jr Secretary

BM 6/4.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat.

No. A7 7379 C S 94-39-4

Dated, Bangalore, 16th April 1941.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore.
General Department.

To

The Registrar of Co-operative
Societies in Mysore,
Bangalore.

S i r,

In reply to your letter No.10014/C.S. dated 12th March 1941 re: the training to be given to the candidates for appointment as Inspectors in the Department of Co-operation, I am directed to state that the Mysore Co-operative Institute are also conducting training classes in Co-operation for nearly 3½ months every year and to enquire whether, instead of running the classes on more or less duplicate courses it is not feasible to revise the course of study organised by the Mysore Co-operative Institute so as to meet all requirements and if this could be done, how the course is proposed to be revised and what extra subvention if any may have to be given to the Mysore Co-operative Institute.

I have the honour to be,

Sir,

Your most obedient servant,

GENERAL SECRETARY TO GOVERNMENT.

TN-2)

No. 12173 C. S.

GOVERNMENT OF MYSORE.

C.S. 94-39-5

DEPARTMENT OF CO-OPERATION

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE,

Telegraphic Address
"CO-OPERT"
Bangalore.

Dated Bangalore, 28th April *194*1.

FROM

M. ABDUL HUKH, ESQ., B.A.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

To

1005

GENERAL SECRETARIAT
29 APR. 1941

H. & F. DEPT.
29 APR. 1941
AGRI. & FOREST BRANCH.

J. Appaji Gowda, Esqr., B.A., (Hons),
General Secretary to Government of
Mysore, Bangalore.

Sir,

With reference to your letter No.A. F.7379/C.S. 94-39-4 dated 16th April 1941, enquiring whether it is not feasible to revise the course of study in respect of the training classes organised by the Mysore Co-operative Institute so as to meet all requirements, I have the honour to state that the training classes organised by the Institute are for the benefit of the office-bearers and panchayat members and officials of the co-operative Institutions, particularly, the rural ones. The course of training for the Inspectors covers a much wider ground both in theory and in practice and is expected "to train the teachers". In these circumstances, I am of opinion that the separate course of training proposed by me for -- Inspectors is ncessary in the interests of the movement.

I have the honour to be,
Sir,
Your most obedient servant,

Registrar.

Appendix F G—1]

SUBJECT.....

.....

.....

Section 6s

File No. 96-39

Serial No. 6

Diary No. of letter replied to .....

No. AJ 8138

To The Registrar 6s

General and Revenue Secretariat

( )

the *193* .

Date of issue 7-5-41.

Signed by M. Rangaswamy

Sir

Adverting to the correspondence ending with your letter No. 12/73/Cs. dated 28/4/41 regarding the opening of training classes in connection with the Department for the benefit of Inspectors of Cs. I am directed to request you to kindly furnish information on the following points:-

1) A sum of Rs 562-8-0 is allotted for the purpose of allowances to the Officers of the Dept. at the rate of Rs 12-8-0 per ~~for~~ ~~four~~ months. How many Officers and ~~how~~ who among them will take the ~~classes~~ ?

2) What are the working hours and the number of hours of work each day.

3) Whether it is not necessary to prescribe an examination of ab

List of enclosures.....

Copied by M. S. Rao

Examined by.....

least one or two papers at the end of the training as the examination conducted by the Local Senior Examination Board does not cover all the portions such as. Banking: working of central Banks and principles and practice of Cooperation which are in vogue in the present days.

(c) How many Directors in Senior will be deputed each time

5) Whether a Local stipend is not necessary to indentified candidates inclusive in the C.R.B limits taken the training

Yours etc

J. W. Chinthey

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat.

No. 478138 CS.94-39-6. Dated, Bangalore, 21 May 1941.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore.

General Department.

To

The Registrar of Co-operative Societies in Mysore,
Bangalore

S i r,

Adverting to the correspondence ending with your letter No. 12173/C&I dated 28-4-41 regarding the opening of training classes in co-operation by the Department for the benefit of Inspectors of Co-operative Societies, I am directed to request you to kindly furnish information on the following points:

1) A sum of Rs.562-8-0 is allotted for the purpose of allowances to the officers of the Department at the rate of Rs.125/- per mensem for four months. How many officers and who among them will take the classes

2) What are the working hours and the number of hours or work each day?

3) Whether it is not necessary to prescribe an examination of at least one or two papers at the end of the training as the examination conducted by the Local Service Examination Board does not cover all the portions such as Banking, Working of Central Banks and principles an practice of Co-operation which are included in the present syllabus?

4) How many Inspectors in service will be deputed each time?

5) Whether a small stipend is not necessary to induce the candidates included in the C.R.B. list to take the training.

I have the honour to be,

S i r,

Your most obedient servant

for Secretary to Government,
General Department.

KR/2.

No. 1296 C. S.

GOVERNMENT OF MYSORE.

4496
C.S. 94-39-7

DEPARTMENT OF CO-OPERATION.

Telegraphic Address
"CO-OPERT"
Bangalore.

OFFICE OF THE REGISTRAR, OF CO-OPERATIVE SOCIETIES
IN MYSORE,

Dated Bangalore, 19th May 1941.

21.5.41

GEN. & REV. DEPTT.
22 MAY 1941
AGRI. & FOREST BRANCH.

FROM

M. ABDUL HUKH, ESQ., B.A.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

To

J. Appaji Gowda, Esq., B.A. (Hons)
General Secretary to Government, Bangalore.

GENERAL SECRETARIAT
22 MAY 1941

Sir,

Re: Training Classes for Inspectors of Co-operative Societies.

With reference to your letter No.A.F.8138/C.S.94-39-6 dated 7th May 1941 calling for information on certain points, I have the honour to state as follows:-

(1) It is expected that the classes will be taken up by the following officers of the Department and the allowances will be distributed according to the scale given below:-

Deputy Registrar, Bangalore, at Rs 50 per mensem.	Rs 225/-
One of the selected Assistant Registrars, Bangalore and the Personal Assistant to the Registrar at Rs 40/- and Rs 35/- respectively	337½
	Rs 562½

(ii) The working hours will be from 8 A.M. to 10 A.M. in the mornings and 5.30 P.M. to 7.30 P.M. every day excluding Sundays and other authorised holidays. One day each week will be set apart for practical work in societies. Each Officer and the Registered Accountant will be expected to take the classes for about 4 to 6 hours in a week according to a time-table prescribed by the Registrar.

(iii) A written examination may be held at the end of the course in two papers of three hours each, one paper in auditing and banking and another in principles and practice of Co-operation and Constitution and Management of Central Financing Banks, Co-operative Institutes, Marketing Societies, Loan and Sale Societies etc.

(iv) Each time nine Inspectors at the rate one for each District will be deputed to undergo the training, their duties being

being looked after by the Inspectors of the neighbouring circles in the District.

(v) stipends may be granted to the candidates selected for training at not more than Rs 10/- per month. As it is proposed to train eight candidates each year, six from the 'B' list and two from the 'A' list (excluding the nine Inspectors in service), an additional sum of Rs 360/- may be provided for the grant of stipends.

I have the honor to be,
Sir,
Your most obedient servant,

Registrar.

G. R. S. App. F VI—G 2]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

Section. 6s

File No. 94-39

Serial No. 9

General and Revenue Secretariat

( )

the *193* .

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue ..... 25/6 .....193 .

Signed by M Ampanniah

Read— Correspondence ending with letter No 12976/Co. dated the 21st May 1941 from the Registrar of Cooperative Societies in Mysore forwarding proposals for the opening of training classes in cooperation for the benefit of the Inspectors of Cooperative Societies 89 61-2 Govt

Order thereon.—No. Ag 7 d 25/6

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

The Registrar of Co-operative Societies has submitted that as the training given to the candidates deputed from Mysore to the Central Co-op. Institute Madras was more of a theoretical character, it was found necessary in some cases to give them a further training under the Inspector

of the Department and has therefore forwarded detailed proposals for the opening of the training classes in Cooperation for the benefit of the Inspectors of Cooperative Societies ~~[illegible]~~ at a cost of Rs 1110/- per annum the period of training being fixed at 4 1/2 months and an examination being held at the ~~[illegible]~~ end of the training.

Govt are pleased to sanction the proposals of the Registrar with the modification that the allowances to be given to the Dy Registrar, Assistant Registrar, Personal Assistant to the Registrar, and the Registered Accountant may be fixed at Rs 40, 35, 30 and 25 p.m. respectively for the period of training. The cost on this account will be met by reappn from ~~[illegible]~~

List of Enclosure

Copied by

Examined by

the sanctioned grants of the Department

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

during next year.

The Scheme as proposed by the Register with the modifications ~~suggested~~ by him is appended to this order

18/6/41

To The Register for the Comptroller thereto

Scheme of training to be given to the Inspectors of Cooperative Societies

1) The Department of Cooperation will give training to at least eight candidates each year, six from the 'B' list and two from the 'A' list of candidates selected by the C.R.B. for appointment as Inspectors the candidates for training being selected in the order in which their names occur in the said lists. If any candidate does not consent to undergo the training he will forfeit his claim for appointment in the unit and the next candidate will be selected for training. The candidate selected will be given a stipend of not more than Rs 10/- p.m. during the period of training.

2) Along with the candidates refd to above at least nine Inspectors (at the rate of one for each District) who had not sufficient training and already in service who have not therefore worked up their work properly will be selected for training, the work of these Inspectors being looked after by the Inspectors of the neighbouring circles in the District. The Inspectors selected for training will be given T.A for their journeys to Bangalore and back as per usual rules but will not be entitled to any other allowances during their stay in Bangalore.

3) The training classes will be conducted in the office of the Registrar of Cooperative Societies Bangalore

4) The course of training will be from the beginning of January to the middle of May each year

5) The classes will be taken up by the following officers of the Department and the officers will be given

an allowance according to the scale given below

a) Deputy Registrar & Cl. — Rs 40/- per day
b) One of the selected Asst Registrars Remainder — Rs 35/- per day
c) Personal Assistant to the Registrar — Rs 30/- per day

The following expenditure will also be incurred in connection with the training classes

i) Allowance to the Registrar Accountant — Rs 25/- per mensem
ii) Allowances to two members of the Registrar's office — Rs 2/- each per day
iii) Contingencies — Rs 34-80 for the whole period

6) The working hours will be from 8 A.M to 10 A.M in the mornings and 5-30 P.M to 7-30 P.M in the evenings every day excluding Sundays and other authorised holidays. One day each week will be set apart for practical work in Societies Each officer as well as the Registrar Accountant is expected to take the classes for about 4 to 6 hours in a week according to a time table prescribed by the Registrar.

7) The syllabus for training classes will be as shown in the Appendix

8) Lectures will be delivered to the candidates on the principles and practice of Cooperation, Cooperative laws different types of societies, books and accounts to be maintained by societies and principles of Cooperative audit etc

9) Practical lessons will also be given in the audit of the accounts of rural societies, urban societies Consumers' societies etc, & organisation of societies, loans

investigation etc. The candidates will also be required to acquaint themselves with the work of Land Mortgage and Apex Banks. A series of lectures will be given on book keeping and accountancy, preferably by a Registered Accountant specially drafted for the purpose.

10) A written examination will be held at the end of the course in two papers of three hours each one paper in auditing and banking and another in principles and practice in Cooperation and constitution and management of Central Financing banks, Cooperative institutions, marketing societies loans and sale societies etc

8/6

APPENDIX.

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Syllabus for the Training Class for the candidates for appointment as Inspectors of Co-operative Societies.

PART I.

History, Law, Principles and Practice of Co-operation.

A. History.

What is Co-operation? Origin of the Co-operative Movement - Distinction between a co-operative society and joint stock concern. General principles of co-operation.

Raiffeissen Societies; Schulze Delitch societies; distinctive features of the two classes of societies; Rochdale Pioneers.

Co-operation in India: Sir Frederick Nicholson's report: People's Banks by H.Dupernex: Sir Edward Law Committee. The Indian Co-operative Credit Societies Act 1904. The Mysore Co-op: Societies Act of 1905. Starting of societies under the Act.

B. Co-operative Law.

The Mysore Co-operative Societies' Act - Rules under the Act - Byelaws - Subsidiary Rules. Powers of the general body and the Committee.

C. Practice of Co-operation.

I. The Credit Society.

(a) The Rural Society. - Credit for agriculture - Agricultural indebtedness - causes - thrift - The Price of credit - security - money lender - Confidence of the borrower in the lender - Difference between co-operative credit and sowcars' credit - character basis for credit - constitution - unlimited liability - - Dangers and safeguards. Conditions necessary to make a co-operative society - moral element - careful selection of members - Loans for productive purposes - repaying capacity - surety - utilisation of the loan and watchover the same - maximum of publicty - mutual knowledge - Limitation of area -

area - Democratic management - gratuitous services by committee members - Financial arrangements - share capital - Deposits - loans from Apex Bank - Reserve funds.

(b) The Urban Banks.

Credit for town-dwellers - Banking facilities - Limited liability; Repository of savings - functions of Urban Banks - Short term finance for trade, profession, cottage industry etc.

Advantages of developing cheque system - facility for remittance of funds; Redemption of debts.

Employees' Co-operative Society - House-building Co-operative society - Tenant Co-partnership Society: House-purchase system - Co-operative Sale of building materials and mass construction on approved plans.

Societies for Cobblers, Weavers, Gudigars and other Artizans.

II. Consumers' Co-operative Society.

Object - The Rochdale Pioneers and their work. Business principles; origin of dividend - sale at current price; sales for cash - sale to non-members.

Credit sales to members prevalent in the Consumers' Societies of the State.

Co-operative Theory of profit - real significance of of dividend on purchase. Fixing of selling prices.

Self-Government - cash payments - thrift, education, Loyalty to the Store.

Working and Development of Consumers' Societies in the State. College and High School Stores; Central Co-operative Store.

III. Non-Credit Agricultural Societies.

Agricultural Co-operation in Ireland and Denmark -

Supply.

Supply, production and marketing. Daiary societies - co-operative creameries. Egg societies - Societies for the sale of agricultural implements - co-operative use of machinery; sugarcane sets and pans; pumping installations; manures and seeds - Co-operative Sale Societies - Co-operative Citrous Fruit Growers Societies of California - Cotton Sale Societies in the Bombay Presidency; Ghee Sale Societies in United Provinces. Sale Societies in Mysore. Possibilities of development and Lines of activity.

Regulated markets and grading of produce to secure better prices. Godowns and Ware-housing; Federations of societies. Better Living Societies of the - Punjab:

The Anti-Malarial Societies of Bengal: Consolidation of Holdings Societies, Co-operative Farming Societies: Cattle breeding and cattle Insurance societies: Life Insurance Societies: Lift Irrigation societies.

IV. Central Financing Institutions.

Three types of Central Banks: Constitution and management: Board of Directors: Resources: (a) Share capital (b) deposits (c) Loans and debentures (d) Reserve Fund - employment of capital. Fluid resources. Financing of societies - Assessment of credit to societies. Dividends - Supervision and Inspection of Primary Societies by the Banks.

Apex Bank - functions - membership - constitution and management - relation to Central Banks and primary societies: relation of the Commercial Banks and money-market.

V. Land

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V. Land Mortgage Scheme.

Agricultural Indebtedness: Causes: Agricultural Banks in Mysore: German Land Mortgage Credit Associations: Landschaften: Credit Foncier of France: The Agricultural Bank of Egypt:

The Mysore Central Co-operative Land Mortgage Bank - Primary Land Mortgage Societies: constitution and management. Principles guiding the grant of loans and their repayment. Government asistance: Subventions: Debentures: Guarantee by Government.

VI. Co-operative Propaganda.& Education.

Necessity for co-operative education: The Mysore Co-operative Institute: Conferences, meetings and lectures: funds for propaganda: Co-operative Training Classes for members and panchayatdars: Lessons in Co-operation in the Text books for primary and secondary classes. Practical training for school boys in co-operation: the School and Colleges Stores.

PART II.

Co-operative Accounts and their maintenance, Inspection and Audit.

A. Books in use in co-operative societies: Rule 10 of the Mysore Co-operative Societies Rules: Minutes Book - Contents - how written up - the general body - its meetings - the committee and its meetings: Proceedings and Procedure: Agenda for meetings. Application for membership or additional shares: Filling up application forms.

Receipt book - carbon counterfoil - Challan

or

or Paying-in-slip - signature of persons paying to be obtained. The amount to be mentioned both in words and figures. Necessity for issuing receipts in proper form.

Vouchers - use and significance and importance of vouchers - vouchers in book forms and in loose forms:- Vouchers of illiterate persons to be properly attested - vouchers for remittance to Central Banks by R.T.R's or through the Bank staff or Departmental Staff:

Pass Book - its use - importance from the point of view of the holder and the Auditor.

Cash Book - book of original entry: Form for rural societies: Columnar cash book: Reference to ledger folios: Receipts and vouchers: Bank column and cash column.

Register of members and shares: admission of members by committee: signature of member: recovery of share amounts:

Loan applications:- Applications for different kinds of loans. Register - loose forms: purpose of loan to be specified and security and net income.

Loan Ledger - Its contents - security for loans - reference to bond and voucher. Repayments. Bond or Pronote Register.

Diary of due dates of loans - Notice of demand - overdue statement.

Deposit Ledgers - Fixed deposits - Current deposits and Savings deposits. Recurring deposits (Provident Funds).

Fixed Deposits maturity registers.

Ledger

Ledger of borrowings - method of writing up and checking.

Register of Suits.

Register of properties purchased.

Register of investments.

Bank Account - reconciliation of account.

General Ledger - monthly abstract of Receipts and Disbursements. Annual Statement of Receipts and Disbursements, Profit and Loss Account and Balance Sheet; Annual Schedule of balances: Fluid Resources statement.

Books of Account and Forms in other kinds of societies.

Consumers' Societies - Invoice File and Register.

Bill books - cash and credit sales: stock ledger;

Daily sales register: Personal Register of members purchases and dues: merchants ledger: verification of stock. Plus and minus memorandum - allowance for shortage on account of normal factors.

B. AUDIT.

Necessity and purpose of audit: Definition of co-operative audit - Difference between co-operative and company audit: Interim and Final Audit - method of work in audit: rights,duties and responsibilities of an Auditor: Special points in co-operative audit: points to be noted on commencement of audit - Byelaws and Subsidiary Rules: Powers of various Officers, committee etc. Vouching receipts and payments: Sanctions for payments:

General considerations - missing vouchers. Capital expenditure - Buildings, furniture and fixtures, plant and machinery - Investments - Loans - any special

special payments. Income from investments: Rents recoverable: Interest on loans and investments: Transfer or sale of investments: Bills receivable: Miscellaneous receipts: Bank pass book - payments into bank - payments out of bank: Reconciliation statement: verification of cash in hand and in Bank. Petty cash account or postage safe - internal check - machanical audit.

Audit of trading transactions.

Purchases - Internal check as regards purchases: the bought journal - vouching invoices - purchase returns: sales - cash and credit sales: Daily Sales book: goods on consignment sales - sales returns; Packages and empties,allowances: the stock ledger - (goods ledger: verification of postings and balances) Trade charges account: Trading account:. Gross profit from trade.

Audit of Impersonal Ledgers.

Outstanding Liabilities Account - outstanding assets - Apportionment of expenditure between capital and Revenue - Deferred Revenue expenditure: valuation of assets - fixed assets - floating assets - wasting assets.

Depreciation and Allowances.

The principal methods of providing for depreciation as affecting different classes of assets - Land and Buildings : fixed plant and machinery: loose plant and tools: furniture, fixture and fittings: good-will: repairs and renewals: reserve for depreciation of investments: reserves for bad and doubtful debts: Contingent liabilities.

Verification

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Verification of Assets.

General considerations: Land and buildings - freehold property - investments - stocks and shares: Government paper: bonds, debentures and other securities: verification of values: examination of overdue assets (loans), method of stock taking - basis of valuation of raw-materials goods in course of manufacture: finished products: stores etc; the Auditors duty in relation to stock in trade.

Loans on security - loans on investments - loans on other security - Bills receivable - other assets - book debts - cash at Bank and in hand - assets abroad; machinery and plant - suspense items.

Verification of Liabilities.

Examination of various ledgers and verification of outstanding liabilities. Share capital: deposits and debentures and interest due on them: suspense and contingent liabilities; statutory reserve fund: Bad debt reserves: unclaimed dividends and rebates: undivided profits - building fund: Dividend Equalisation fund: charity fund: investment fluctuation reserve: other liabilities.

Profit and Loss Account.

Ascertainment of profit: depreciation of fixed and floating assets: capital profits: Divisible profits - Gross profit - net profit: capital and revenue expenditure allowance for bad and doubtful debts.

Balance Sheet.

Definition: Criticism of a Balance Sheet:

General - Examination of byelaws and minitue book - suggestion in audit - system of keeping accounts - their internal checks and organisation: receipt of moneys: passin

passing of cheques and invoices: credit and debit slips- supervision of petty cash: maximum cash balance: method of stock taking: Stores and their valuation - general state of books: existence of errors, earasures, irregularities and frauds, compliance with statutory requirements: adequacy of depreciation and reserves: employment of the reserves and working capital. Over capitalisation or overtrading and any other matter requiring special attention.

PART III.

B A N K I N G.

General principles of banking: utility of Banks: The nature and functions of a Banker: meaning of some of the common banking terms: Banking operations in regard to opening of accounts, making of advances, handling of securities, deposits, current account, overdraft, cash-credit, loans, bills discounting, investments, remittance of funds etc. Banking practice as applied to cheques, endorsement, crossings, presentation, dishonour, bills of exchange - Hundies, Drawing, acceptance, endorsement, maturity, discounting, payment, dishonour etc.

PART IV.

BOOK-KEEPING.

Double entry:- Its meaning, principles, and advantages.

The use of the following books:- Journal, purchase and sales day books, returns book, cash book with cash

cash, bank and discount columns, petty cash book, simple and tabular bill books.

Transactions of the following description:- Cash and credit sales and purchases; cash receipts and payments; bank account; cheques received and paid, rents, salaries and trade charges; interest, discount, commission and bad debts; bills drawn, endorsed, accepted and honoured; bills dishonoured, noted and renewed; assets and liabilities; house property, plant and machinery, furniture repairs and depreciation; consignment accounts as indicated below; goodwill and Proprietor's accounts including the division of profits; provision for future bad debts as indicated below; outstandings and prepayments.

Depreciation; how arises and the necessity for considering it in accounts. The two simple methods; (1) fixed instalment (2) fixed percentage on the reducing balance; consignments inwards and outwards - alternative methods if any - questions will be on only - completed transactions, conversion of foreign currency by fixed rates only - recording goodwill on the purchase of business only - its meaning and how it is ascertained - provision for future bad debts; how made, - alternative methods, if any - its necessity and the nature of the reserve created; its use, how shown in final accounts.

Posting the subsidiary books into the ledger, preparing a trial balance; journalising the closing entries; closing the ledger and preparing trading and profit and loss accounts and balance sheet.

Commercial terms and office routine connected with

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with the above and preparation of debit and credit notes, bills, cheques, paying-in-slips, statement of accounts, alternative methods not involving interest calculations - inland and foreign invoices, account sales and bank pass books - alternative methods - simple cash and bank reconciliation statements.

PART V.

1. Concessions to Co-operative Societies.
2. Execution of Co-operative Society decrees and contributory orders through the Revenue Agency.
3. Inspectors and their duties.
4. Mode of Investigation of a loan application received from a member of a Land Mortgage Society.
5. Work of Land Mortgage Bank and Apex Bank and a few urban and rural societies.

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Registrar.

L.S.11/3.

App. F. VI. G.—10

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. AF 8961-2/6s. 94-39-8 DATED 25th June 1941

May this be

i. printed? yes.
ii. treated as a standing order? yes
iii. published in the Gazette, English Part?
iv. translated?
v. placed at the disposal of the Press?
vi. published in the Gazette, Kannada Part?

} No

Training classes in Cooperation

Pass orders in the matter of opening two ——
for the Inspectors of Cooperative Societies

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. A. F. 8961-2—C. S. 94-39-8, dated 25th June 1941.

Training Classes in Co-operation.

Passes orders in the matter of opening —— for the Inspectors of Co-operative Societies.

READ—

Correspondence ending with letter No. 12976—C. S., dated the 21st May 1941, from the Registrar of Co-operative Societies in Mysore, forwarding proposals for the opening of training classes in Co-operation for the benefit of the Inspectors of Co-operative Societies.

ORDER No. A. F. 8961-2—C. S. 94-39-8, DATED BANGALORE, THE 25TH JUNE 1941.

The Registrar of Co-operative Societies reported that as the training given to the candidates deputed from Mysore to the Central Co-operative Institute, Madras, was more of a theoretical character, it was found necessary, in some cases, to give them a further training under the Inspectors of the Department and has therefore forwarded detailed proposals for the opening of training classes in Co-operation for the benefit of the Inspectors of Co-operative Societies at a cost of Rs. 1,110 per annum, the period of training being fixed at four and a half months and an examination being held at the end of the training.

Government are pleased to sanction the proposals of the Registrar with the modification that the allowance to be given to the Deputy Registrar, Assistant Registrar, Personal Assistant to the Registrar and the Registered Accountant may be fixed at Rs. 40, Rs. 35, Rs. 30 and Rs. 25 per mensem, respectively, for the period of training. The cost on this account will be met by reappropriation from the sanctioned grants of the Department during next year.

The scheme as proposed by the Registrar with the modifications made by Government is appended to this order.

J. APPAJI GOWDA,
Secretary to Government,
General Department.

To—The Registrar of Co-operative Societies in Mysore.
The Comptroller to Government through the Financial Secretariat.

Exd.—C. K.

No. A. F. 8961-2—C. S. 94-39-8, DATED 25TH JUNE 1941.

ANNEXURE.

SCHEME OF TRAINING TO BE GIVEN TO THE INSPECTORS OF CO-OPERATIVE SOCIETIES.

1. The Department of Co-operation will give training to at least eight candidates each year, six from the 'B' List and two from the 'A' List of candidates selected by the Central Recruitment Board for appointment as Inspectors, the candidates for training being selected in the order in which their names occur in the said lists. If any candidate does not consent to undergo the training, he will forfeit his claim for appointment in the unit and the next candidate will be selected for training. The candidate selected will be given a stipend of not more than Rs. 10 per mensem during the period of training.

2. Along with the candidates referred to above, at least nine Inspectors already in service at the rate of one for each district who had not sufficient training and who have not therefore picked up their work properly will be selected for training, the work of these Inspectors being looked after by the Inspectors of the neighbouring circles in the District. The Inspectors selected for training will be given travelling allowance for their journeys to Bangalore and back as per usual rules but will not be entitled to any other allowances during their stay in Bangalore.

3. The training classes will be conducted in the Office of the Registrar of Co-operative Societies, Bangalore.

4. The course of training will be from the beginning of January to the middle of May each year.

5. The classes will be taken up by the following officers of the Department and the officers will be given an allowance according to the scale given below:—

		Rs.	
(*a*) Deputy Registrar of Co-operative Societies	...	40	per mensem
(*b*) One of the selected Assistant Registrars, Bangalore	...	35	per mensem
(*c*) Personal Assistant to the Registrar	...	30	per mensem

The following expenditure will also be incurred in connection with the training classes:—

	Rs.	a.	p.	
(i) Allowance to the Registered Accountant ...	25	0	0	per mensem
(ii) Allowance to the two menials of the Registrar's Office...	2	0	0	each per mensem
(iii) Contingencies	34	8	0	for the whole period.

6. The working hours will be from 8 A.M. to 10 A.M. in the mornings and 5-30 P.M. to 7-30 P.M. in the evenings every day excluding Sundays and other authorised holidays. One day each week will be set apart for practical work in societies. Each officer as well as the Registered Accountant is expected to take the classes for about four to six hours in a week according to a time-table prescribed by the Registrar.

7. The syllabus for training classes will be as shown in the appendix.

8. Lectures will be delivered to the candidates on the Principles and Practice of Co-operation, Co-operative Law, different types of societies, books and accounts to be maintained by societies and Principles of Co-operative Audit, etc.

9. Practical lessons will also be given in the audit of the accounts of rural societies, urban societies, consumers' societies, etc., organisation of societies, loan investigation, etc. The candidates will also be required to acquaint themselves with the work of Land Mortgage and Apex Banks. A series of lectures will be given on Book-keeping and Accountancy, preferably by a Registered Accountant specially drafted for the purpose.

10. A written examination will be held at the end of the course in two papers of three hours each, one paper in Auditing and Banking and another in Principles and Practice in Co-operation and Constitution and Management of Central Financing Banks, Co-operative Institutions, Marketing Societies, Loan and Sale Societies, etc.

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No. A. F. 8961-2—C. S. 94-39-8, DATED 25TH JUNE 1941.

APPENDIX

SYLLABUS FOR THE TRAINING CLASS FOR THE CANDIDATES FOR APPOINTMENT AS INSPECTORS OF CO-OPERATIVE SOCIETIES.

PART I.

History, Law, Principles and Practice of Co-operation.—A. History.

What is Co-operation? Origin of the Co-operative Movement; Distinction between a Co-operative Society and a Joint-Stock Concern; General Principles of Co-operation.

Raiffeissen Societies; Schulze Delitch Societies; Distinctive features of the two classes of societies; Rochdale Pioneers.

Co-operation in India: Sir Frederick Nicholson's report: People's Banks by H. Dupernex: Sir Edward Law Committee; The Indian Co-operative Credit Societies Act, 1904; The Mysore Co-operative Societies Act of 1905; Starting of Societies under the Act.

B.—Co-operative Law.

The Mysore Co-operative Societies' Act—Rules under the Act—Bye-laws—Subsidiary Rules. Powers of the General Body and the Committee.

C.—Practice of Co-operation.—I. The Credit Society.

(*a*) *The Rural Society.*—Credit for Agriculture—Agricultural Indebtedness—causes—thrift—the price of credit—security—money lender—confidence of the borrower in the lender difference between co-operative credit and sowcars' credit—character; basis for credit—constitution—unlimited liability—dangers and safeguards. Conditions necessary to make a co-operative society—moral element—careful selection of members loans for productive purposes—repaying capacity—surety—utilisation of the loan and watch over the same—maximum of publicity—mutual knowledge—limitation of area—democratic management—gratuitous services by Committee Members—financial arrangements—share capital—deposits—loans from Apex Bank—reserve funds.

(*b*) *The Urban Banks.*—Credit for town-dwellers—banking facilities—limited liability; Repository of Savings—functions of urban banks—short-term finance for trade, profession, cottage industry, etc.

Advantage of developing cheque system—facility for remittance of funds Redemption of debts.

Employees' Co-operative Society—House-building Co-operative Society—Tenant Co-partnership Society; House-purchase System—Co-operative sale of building materials and mass construction on approved plans.

Societies for Cobblers, Weavers, Gudigars and other artizans.

II.—Consumers' Co-operative Society.

Object—The Rochdale Pioneers and their work. Business principles; origin of dividend—sale at current price; sales for cash—sale to non-members.

Credit sales to members prevalent in the Consumers' Societies of the State.

Co-operative Theory of profit—real significance of dividend on purchase. Fixing of selling prices.

Self-Government—cash payments—thrift, education, loyalty to the store.

Working and development of Consumers' Societies in the State. College and High School Stores; Central Co-operative Store.

No. A. F. 8961-2—C. S. 94-39-8, DATED 25TH JUNE 1941:

III.—Non-Credit Agricultural Societies.

Agricultural Co-operation in Ireland and Denmark—Supply, production and marketing. Dairy Societies—Co-operative Creameries.—Egg Societies—societies for the sale of agricultural implements—Co-operative use of machinery; sugarcane setts and pans; pumping installations; manures and seeds—Co-operative Sale Societies—Co-operative Citrous Fruit Growers Societies of California—Cotton Sale Societies in the Bombay Presidency—Ghee Sale Societies in the United Provinces. Sale Societies in Mysore. Possibilities of development and Lines of activity.

Regulated markets and grading of produce to secure better prices; Godowns and Ware-housing; Federations of societies. Better living societies of the Punjab.

The Anti-Malarial Societies of Bengal: Consolidation of Holdings Societies, Co-operative Farming Societies: Cattle-breeding and Cattle Insurance Societies: Life Insurance Societies. Lift Irrigation Societies.

IV.—Central Financing Institutions.

Three types of Central Banks: Constitution and management: Board of Directors: Resources: (*a*) Share capital, (*b*) Deposits, (*c*) Loans and debentures, (*d*) Reserve Fund—employment of capital. Fluid resources. Financing of Societies—Assessment of credit to societies. Dividends—Supervision and Inspection of Primary Societies by the Banks.

Apex Bank—functions—membership—constitution and management—relation to Central Banks and Primary Societies; relation of the commercial banks and money market.

V—Land-Mortgage Scheme.

Agricultural Indebtedness: Causes: Agricultural Banks in Mysore: German Land Mortgage Credit Associations: Landschaften: Credit Foncier of France: The Agricultural Bank of Egypt.

The Mysore Central Co-operative Land Mortgage Bank—Primary Land Mortgage Societies: constitution and management. Principles guiding the grant of loans and their repayment. Government assistance: Subventions: Debentures: Guarantee by Government.

VI—Co-operative Propaganda and Education.

Necessity for Co-operative Education—The Mysore Co-operative Institute: Conferences: meetings and lectures: funds for propaganda: Co-operative Training Classes for members and Panchayatdars: Lessons in Co-operation in the text books for Primary and Secondary Classes. Practical training for school boys in co-operation: the School and College Stores.

PART II.

A—Co-operative Accounts and their Maintenance, Inspection and Audit.

Books in use in Co-operative Societies—Rule 10 of the Mysore Co-operative Societies Rules: Minutes Book—Contents—how writen up—the general body; its meetings—the committee and its meetings: Proceedings and Procedure: Agenda for meetings: Application for membership or additional shares: Filling up application forms.

Receipt Book—Carbon Counterfoil—Challan or Paying-in-slip—signature of persons paying to be obtained. The amount to be mentioned both in words and figures. Necessity for issuing receipts in proper form.

Vouchers—Use and Significance and Importance of Vouchers—Vouchers in Book Forms and in Loose Forms—Vouchers of illiterate persons to be properly attested—vouchers for remittance to Central Banks by R.T.R's or through the Bank Staff or Departmental Staff.

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Pass Book—its use—importance from the point of view of the holder and the Auditor.

Cash Book—book of original entry: Form for rural societies: Columnar cash book: Reference to ledger folios: Receipts and vouchers: Bank column and cash column.

Register of members and shares: admission of members by committee: signature of member: recovery of share amounts.

Loan Applications.—Applications for different kinds of loans. Register—loose forms: purpose of loan to be specified and security and net income.

Loan Ledger—its contents—security for loans—reference to bond and voucher. Repayments. Bond or Pronote Register.

Diary of due dates of loans—notice of demand—overdue statement.

Deposit Ledgers—Fixed deposits—Current deposits and Savings deposits. Recurring deposits (Provident Funds).

Fixed Deposits maturity registers.

Ledger of borrowings—method of writings up and checking.

Register of suits.

Register of properties purchased.

Register of investments.

Bank Account—reconciliation of account.

General Ledger - monthly abstract of Receipts and Disbursements—Annual Statement of Receipts and Disbursements—Profit and Loss Account and Balance Sheet—Annual Schedule of balances—Fluid Resources statement.

Books of Account and Forms in other kinds of Societies.

Consumers' Societies—Invoice File and Register.

Bill books—cash and credit sales; stock ledger.

Daily sales register: Personal Register of members' purchases and dues: merchants ledger: verification of stock. Plus and minus memorandum—allowance for shortage on account of normal factors.

B—Audit.

Necessity and purpose of audit: Definition of co-operative audit—Difference between co-operative and company audit: Interim and Final Audit—method of work in audit: rights, duties and responsibilities of an Auditor: Special points in co-operative audit: points to be noted on commencement of audit—Bye-laws and Subsidiary Rules: Powers of various officers, committee, etc. Vouching receipts and payments: Sanctions for payments.

General considerations—missing vouchers. Capital expenditure—Buildings, furniture and fixtures, plant and machinery—Investments—Loans—any special payments. Income from investments: Rents recoverable: Interest on loans and investments: Transfer or sale of investment: Bills receivable: Miscellaneous receipts—bank pass book: payments into bank—payments out of bank: Reconciliation statements: verification of cash in hand and in bank. Petty cash account or postages account—internal check—mechanical audit.

Audit of Trading Transactions.—Purchases—Internal check as regards purchases: the bought journal—vouching invoices—purchase returns: sales—cash and credit sales: Daily sales book—Goods on consignment sales—sales returns: Packages and empties, allowances: the stock ledger—(goods ledger: verification of postings and balances)—Trade charges accounts: Trading account: Gross profit from trade.

Audit of Impersonal Ledgers.—Outstanding Liabilities Account—outstanding assets—Apportionment of expenditure between capital and Revenue—Deferred Revenue expenditure: valuation of assets—fixed assets—floating assets—wasting assets.

Depreciation and Allowances.—The principal methods of providing for depreciation as affecting different classes of assets—Land and Buildings: fixed plant and machinery: loose plant and tools: furniture, fixture and fittings: good-will: repairs and renewals: reserve for depreciation of investments: reserves for bad and doubtful debts: Contingent liabilities.

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Verification of Assets.—General considerations: Land and buildings—freehold property investments—stocks and shares: Government paper: bonds, debentures and other securities: verification of values: examination of overdue assets (loans), method of stock-taking—basis of valuation of raw materials—goods in course of manufacture: finished products; stores, etc., the Auditor's duty in relation to stock in trade.

Loans on security—loans on investments—loans on other security—Bills receivable—other assets—book debts—cash at Bank and in hand—assets abroad; machinery and plant—Suspense items.

Verification of Liabilities.—Examination of various ledgers and verification of outstanding liabicities. Share capital: deposits and debentures and interest due on them: suspense and contingent liabilities; statutory reserve fund: Bad debt reserves: unclaimed dividends and rebates: undivided profits—building fund: Dividend Equalisation fund: charity fund: investment fluctuation reserve: other liabilities.

Profit and Loss Account.—Ascertainment of profit: depreciation of fixed and floating assets: capital profits: Divisible profits—Gross profit—net profit—capital and revenue expenditure—allowance for bad and doubtful debts.

Balance Sheet.—Definition: Criticism of a Balance Sheet:

General.—Examination of bye-laws and minute book—suggestion in audit—system of keeping accounts—their internal checks and organisation: recepit of moneys: passing of cheques and invoices: credit and debit slips—supervision of petty cash: maximum cash balance: method of stock-taking: Stores and their valuation—general state of books: existence of errors, erasures, irregularities and frauds, compliance with statutory requirements: adequacy of depreciation and reserves: employment of the reserves and working capital. Over capitalisation or over trading and any other matter requiring special attention.

PART III.

Banking.

General principles of banking—utility of Banks - the nature and functions of a Banker—meaning of some of the common banking terms—Banking operations in regard to opening of accounts, making of advances, handling of securities—deposits—current account, overdraft, cash-credit, loans, bills discounting, investments, remittance of funds, etc. Banking practice as applied to cheques, endorsement, crossings, presentation, dishonour, bills of excharge—Hundies: drawing, acceptance, endorsement, maturity, discounting, payment, dishonour, etc.

PART IV.

Book-keeping.

Double Entry.—Its meaning, principles and advantages.

The use of the following Books:—Journal, purchase and sales day books, returns book, cash book with cash, bank and discount columns, petty cash book, simple and tabular bill books.

Transactions of the following Description:—Cash and credit sales and purchases: cash receipts and payments; bank account; cheques received and paid, rents, salaries and trade charges; interest, discount, commission and bad debts; bills drawn, endorsed, accepted and honoured; bills dishonoured, noted and renewed; assets and liabilities; house property, plant and machinery, furniture repairs and depreciation; consignment accounts as indicated below; goodwill and Proprietor's accounts including the division of profits; provision for future bad debts as cndicated below; outstandings and prepayments.

Depreciation: how arises and the necessity for considering it in accounts. The two simple methods—(1) fixed instalment, (2) fixed percentage on the reducing balance; consignments inwards and outwards—alternative methods, if any—questions

will be on only completed transactions—conversion of foreign currency by fixed rates only—recording goodwill on the purchase of business only—its meaning and how it is ascertained—provision for future bad debts; how made, alternative methods, if any—its necessity and the nature of the reserve created; its use, how shown in final accounts.

Posting the subsidiary books into the ledger, preparing a trial balance; journalising the closing entries; closing the ledger and preparing trading and profit and loss accounts and balance sheet.

Commercial terms and office routine connected with the above and preparation of debit and credit notes, bills, cheques, paying-in-slips, statement of accounts, alternative methods not involving interest calculations—inland and foregin invoices, account sales and bank pass books—alternative methods—simple cash and bank reconciliation statements.

PART V.

1. Concessions to Co-operative Societies.

2. Execution of Co-operative Society decrees and contributory orders through the Revenue Agency.

3. Inspectors and their duties.

4. Mode of investigation of a loan application received from a member of a Land Mortgage Society.

5. Work of Land Mortgage Bank and Apex Bank and a few urban and rural societies.

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